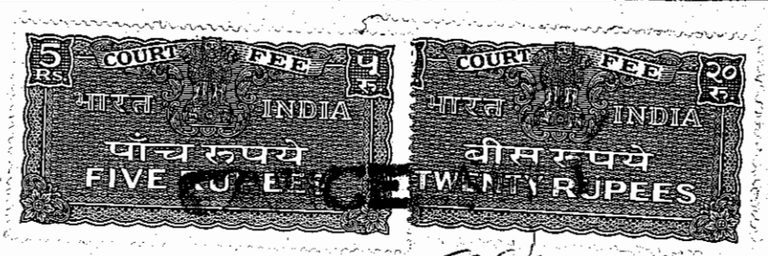

IN THE HIGH COURT OF JUDICATURE: AT JABALPUR

Writ Petition No. 1618 /1997

PETITIONER : Prabhat Kumar Dubey, S/o Shri Biharilal Dubey, Prop. M/s Gayatri Bus Service, Bilaspur.

-Versus-

RESPONDENTS : 1- State of Madhya Pradesh through- Secretary, Deptt. of Transport Mantralaya, Vallabh Bhawan, Bhopal.

2- Regional Transport Officer/ Tax-Officer, Bilaspur.

3- Regional Transport Authority, Bilaspur.

PETITION UNDER ARTICLES 226/227 CONSTITUTION OF INDIA:

[illegible] apply as under in the

(87)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक ..... WP 1618/97 ..... **सन् 200**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

29.9.2005

Shri H.B. Agarwal, Sr. Advocate with Miss Sangeeta Mishra, counsel for the petitioner.

Shri R.R. Sinha, P.L. for the State/respondents.

Heard.

The case of the petitioner is that he is a bus operator and he is regularly paying the passenger tax as prescribed as also the monthly tax as per Motor Yaan Karadhan Adhiniyam, 1991. However, without any notice all of a sudden communication dated 3.10.1996 (Annexure P-1) has been issued asking the petitioner to pay tax, as mentioned in the said notice.

Learned Sr. Counsel for the petitioner submitted that the said notice has been issued without hearing the petitioner.

Having heard learned counsel for the parties and having regard to the facts and circumstances of the case, the petitioner may approach the Taxation authority, who has issued the impugned notice, make his submission and file necessary documents, if any, before the Taxation authority and the Taxation authority is directed to decide the question regarding imposition of tax on the petitioner after hearing the petitioner and considering the documents filed by him. In the meantime, the Taxation authority concerned should not take any coercive step for recovery of the amount, which is subject matter of the said notice.

With the directions aforesaid, the petition stands disposed of.

Certified copy as per rules.

Sd/-
L.C.BHADOO
Judge

SP/FS/2005 - 20,000